

1882.
NEW ZEALAND.

LICENSING AND DOG-TAX FEES.

(OPINION OF THE SOLICITOR-GENERAL AS TO RIGHT OF TOWN BOARDS AND COUNTY COUNCILS TO FEES PAYABLE UNDER "THE LICENSING ACT, 1881," AND "THE DOG REGISTRATION ACT, 1880.")

Laid on the Table by the Hon. Mr. Dick with leave of the House.

The Colonial Secretary, —

IN answer to the question stated by Mr. Rutherford on the Order Paper of the House of Representatives of to-day, and which you have referred to me, I am of opinion that Town Boards, and not County Councils, are entitled to license fees payable under "The Licensing Act, 1881," and also to the fees payable under "The Dog Registration Act, 1880."

The grounds for this opinion are as follow :—

1. *As to License Fees.*—The 35th section of "The Town Districts Act, 1881," is to the effect that every town district shall be deemed to be an "incorporated town" within the meaning of any enactment extending the definition of the term "borough." Section 109 of the Licensing Act provides that fees for licenses granted in respect of premises in a borough, are to be paid to the Treasurer for each borough. Section 4 of the same Act extends the definition of the term "borough" to any "town" incorporated under any Act of the Legislature.

2. *As to Fees for Dog Registration.*—The Dog Registration Act is administered by local authorities, and what local authorities are within its scope are mentioned in the First Schedule. This schedule includes boroughs, and section 2 defines a "borough" as including every "town incorporated under any Act of the General Assembly or of any Provincial Legislature."

The schedule referred to also states the fund to which these fees are to be paid. These enactments, coupled with section 35 of the Town Districts Act, seems to make the matter clear.

Crown Law Offices, 1st September, 1882.

W. S. REID.

